REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

JARDIN HOSTELERIA, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 2957

COMMISSIONER OF INTERNAL REVENUE,
Respondent.
x - - - - - - - - - - - - x

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R E S O L U T I O N

Petitioner has previously manifested that the resolution of the main question in this case, that is, its right to the refund of allegedly erroneously paid caterer's tax, depends upon the decision to be made by the Supreme Court in Commissioner of Internal Revenue v. Hon. Court of Tax Appeals and Manila Golf and Country Club, Inc., these cases involving similar questions. The outcome of the aforesaid Manila Golf and Country Club Case is, however, adverse to the taxpayer. It is therefore academic that petitioner's case being in the same category, must likewise fail.

However, in view of the formal withdrawal of this case by Petitioner's Counsel, the same as hereby considered **withdrawn and is Dismissed.**

SO ORDERED.

Quezon City, Metro Manila, July 9, 1992.

STELLA DADIVAS-FARRALES
Acting Associate Judge

ERNESTO D. ACOSTA
Presiding Judge